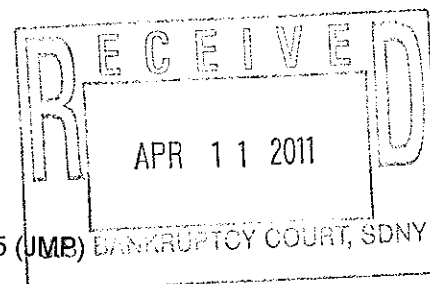


UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK



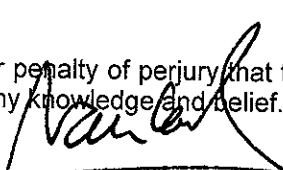
In re)	Chapter 11
LEHMAN BROTHERS HOLDINGS, INC.,)	Case No. 08-13555 (JMB) BANKRUPTCY COURT, SDNY
et al.,)	
)	(Jointly Administered)
Debtors.)	

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. §1111 (a). Transferee hereby gives notice pursuant to Rule 3001(e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this notice.

<u>Caja de Credito de los Ingenieros, SCC</u>	<u>Esteban Hijos Raubert</u>
<u>Name of Transferee</u>	<u>Maria Jesus Gago Moreda</u>
<u>Name and address where notices to transferee should be sent:</u>	<u>Court Claim # (if known): 64202</u>
Caja de Credito de los Ingenieros, SCC	<u>Total amount of Claim: \$43,414.41</u>
Attn: Joan Cavallé	<u>Date Claim Filed: November 3, 2009</u>
Via Laietana, 39	
Barcelona, Spain 08003	
<u>Phone: +34 93 268 2929</u>	<u>Phone:</u>
<u>Name and Address where transferee payments should be sent (if different from above): N/A</u>	

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:  Date January 11, 2011
Transferee/Transferee's Agent
Caja de Credito de los Ingenieros, SCC /Authorized Signatory
Name: Joan Cavallé
Title: Chief Executive Officer

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 & 3571.

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: The Debtors

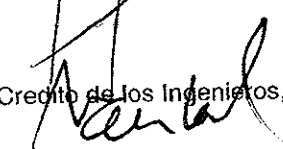
Esteban Hijos Raubert, for himself and as heir to his late wife Maria Jesus Gago Moreda, having a mailing address at Pj Del Carmen, 30, Casa D, Sant Cugat del Valles, Barcelona, Spain 08190 ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of the Agreement for the Acquisition of Financial Instruments dated November 2, 2010, does hereby certify that he has unconditionally and irrevocably sold and transferred to Caja de Credito de los Ingenieros, SCC, its successors and assigns, with office at Via Laietana, 39, Barcelona, Spain 08003 ("Buyer"), all right, title and interest in and to the net claim of Seller against Lehman Brothers UK Capital Funding LP (in administration) and its affiliates (including Seller's claim against Lehman Brothers Holding Inc. arising under a guaranty) in the amount of \$43,414.41 docketed as Claim No. 64202 (collectively the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001(e) of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing the Agreement for the Acquisition of Financial Instruments as an unconditional transfer and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated the 11th day of Janua 2011.

By: 

Name: Esteban Hijos Raubert, for himself and as heir to his late wife Maria Jesus Gago Moreda

Caja de Credito de los Ingenieros, SCC


By: _____

Name: Jean Cavallé

Title: Chief Executive Officer